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HOUSE BILL 2625 By
Head

SENATE BILL 2934
By Kurita

AN ACT to amend Chapter 283 of the Private Acts of 1967; as amended by Chapter 346 of the Private Acts of 1968; Chapter 290 of the Private Acts of 1982 and Chapter 113 of the Private Acts of 1991; and any other acts amendatory thereto, relative to the motor vehicle privilege tax in Montgomery County.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Chapter 283 of the Private Acts of 1967, as amended by Chapter 346 of the Private Acts of 1968, Chapter 290 of the Private Acts of 1982, Chapter 113 of the Private Acts of 1991, and any other acts amendatory thereto, is amended by deleting the following language:

Section 5. That any person who drives a motor-driven vehicle with dealer's tags for other than demonstration purposes shall be required annually to pay the tax provided for in this act, even though the vehicle is not registered. Provided, further, the sticker shall be filed and made available for inspection in the office of the dealer.

and by substituting instead the following language:

Section 5. The tax provided for in this act applies to and shall be paid on motor-driven vehicles owned by a manufacturer or dealer who is required to purchase a special plate or plates issued to such owner as prescribed in Tennessee Code Annotated, Title 55, Chapter 4, Part 2; provided, that such manufacturer or dealer shall pay the privilege tax for each dealer plate purchased up to and including the tenth (10th) plate or twenty-five percent (25%) of the total number of dealer plates purchased, whichever is greater. The privilege tax decal shall be displayed at the appropriate location on the dealer tag as designated by the county clerk.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Montgomery County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the secretary of state.

SECTION 3. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 2.